

## COST AND MANAGEMENT

esting discussion on the many phases of overhead, particular attention being paid to the allocation and general handling of interest. The meeting adjourned at 10.30 p.m.

The rest of the program for the season is as follows:—

- 1928  
Dec. 17th—"Air Service Costs," Mr. J. Hunter, Western Canada Airways.  
"Presentation of Costs to the Executive," Mr. G. A. Phare, the Royal Crown Soaps, Limited.
- 1929  
Jan. 21st—"Wheat Pool Administration," Mr. E. B. Ramsay, Can. Co-Op. Wheat Producers, Ltd.  
"Bread Making Costs," Mr. A. S. Pildrem, Canada Bread Co., Ltd.  
Feb. 18th—"The General Scope of Cost Accounting," Mr. J. G. Mundie, Riddell, Stead, Graham & Hutchison.  
"Packing House Costs," Mr. J. C. M. Ligertwood, Peat, Marwick, Mitchell & Co.  
Mar. 18th—Annual meeting—"Recent Developments in Currency and Credit," Prof. A. B. Clark, University of Manitoba.  
"Value of a Bachelor of Commerce Course to Industrial Accountants," Mr. J. Parton, Geo. A. Touche & Co.

It is anticipated that during April an additional joint meeting with the Institute of Chartered Accountants will be held, to be addressed by Mr. C. S. Walters, Commissioner of Income Tax, Ottawa. In any event an April meeting is tentatively arranged for if necessary.

## INDEX TO CONTENTS

Volume III. January-December, 1928

Subjects:—	Issue	Page
Accounting and Budget Control. By <i>John E. Goldring</i> .....	January	26
Accounting for Highway Expenditure. By <i>J. L. Zoller</i> .....	July	25
Accuracy in Business. By <i>E. H. Morrow</i> .....	July	3
Age of Speed .....	June	29
All Ready for a Record Season .....	September	2
Annual Meeting of the Society .....	April	4
Budget Equalized Production .....	March	26
Budgetary Control. By <i>Herbert Gilbert, C.A.</i> .....	February	2
Books Available .....	August	30
Changing Conditions in Merchandising. By <i>C. L. Burton</i> .....	August	2
Chapter Notes .....	See each issue	
Chapter Programmes .....	October	31
Cost Accounting Recognized .....	March	11
Cost of Fire Insurance. By <i>W. A. Thompson</i> .....	March	20
Cost of Distribution and its Control. By <i>W. A. McCaffrey</i> .....	May	11
Costs and Cost Keeping. By <i>W. H. Brown</i> .....	October	10
Cost Meeting for Lithographing Industry .....	December	13
Costs in Photography. By <i>Charles Rice</i> .....	August	14
Costing in the Forestry Department. By <i>G. C. Piche</i> .....	June	2

## COST AND MANAGEMENT

esting discussion on the many phases of overhead, particular attention being paid to the allocation and general handling of interest. The meeting adjourned at 10.30 p.m.

The rest of the program for the season is as follows:—

- 1928  
Dec. 17th—"Air Service Costs," Mr. J. Hunter, Western Canada Airways.  
"Presentation of Costs to the Executive," Mr. G. A. Phare, the Royal Crown Soaps, Limited.
- 1929  
Jan. 21st—"Wheat Pool Administration," Mr. E. B. Ramsay, Can. Co-Op. Wheat Producers, Ltd.  
"Bread Making Costs," Mr. A. S. Pildrem, Canada Bread Co., Ltd.
- Feb. 18th—"The General Scope of Cost Accounting," Mr. J. G. Mundie, Riddell, Stead, Graham & Hutchison.  
"Packing House Costs," Mr. J. C. M. Ligertwood, Peat, Marwick, Mitchell & Co.
- Mar. 18th—Annual meeting—"Recent Developments in Currency and Credit," Prof. A. B. Clark, University of Manitoba.  
"Value of a Bachelor of Commerce Course to Industrial Accountants," Mr. J. Parton, Geo. A. Touche & Co.

It is anticipated that during April an additional joint meeting with the Institute of Chartered Accountants will be held, to be addressed by Mr. C. S. Walters, Commissioner of Income Tax, Ottawa. In any event an April meeting is tentatively arranged for if necessary.

## INDEX TO CONTENTS

Volume III. January-December, 1928

Subjects:—	Issue	Page
Accounting and Budget Control. By <i>John E. Goldring</i> .....	January	26
Accounting for Highway Expenditure. By <i>J. L. Zoller</i> .....	July	25
Accuracy in Business. By <i>E. H. Morrow</i> .....	July	3
Age of Speed .....	June	29
All Ready for a Record Season .....	September	2
Annual Meeting of the Society .....	April	4
Budget Equalized Production .....	March	26
Budgetary Control. By <i>Herbert Gilbert, C.A.</i> .....	February	2
Books Available .....	August	30
Changing Conditions in Merchandising. By <i>C. L. Burton</i> .....	August	2
Chapter Notes .....	See each issue	
Chapter Programmes .....	October	31
Cost Accounting Recognized .....	March	11
Cost of Fire Insurance. By <i>W. A. Thompson</i> .....	March	20
Cost of Distribution and its Control. By <i>W. A. McCaffrey</i> .....	May	11
Costs and Cost Keeping. By <i>W. H. Brown</i> .....	October	10
Cost Meeting for Lithographing Industry .....	December	13
Costs in Photography. By <i>Charles Rice</i> .....	August	14
Costing in the Forestry Department. By <i>G. C. Piche</i> .....	June	2

# INDEX TO CONTENTS

	Issue	Page
Course on Cost Finding for Printers .....	December	34
Detail Operations of a Cost System. By <i>Richard Dawson</i> .....	September	4
Developments in Engineering Education. By <i>J. A. Coote</i> .....	March	22
Examinations for Cost Accountants .....	November	37
Examination Plan, as approved by the Directors of the Society .....	January	2
Factory Overhead in the Stove Industry. By <i>R. Oaten</i> .....	April	23
Factory Overhead in the Steel Industry. By <i>F. I. Greenfield</i> .....	July	11
Factory Organization. By <i>Professor J. A. Coote</i> .....	May	2
Few Words on Corporate Matters. By <i>W. H. Coverdale, B.A., Dr.Sc., LL.D.</i> .....	November	2
Field of the Cost Accountant in the Lithographic Industry. By <i>Lewis Rhodes</i> .....	May	16
Handling Supplies in a Lithographing Plant. By <i>C. E. Wigle</i> .....	April	6
Horse Shoes .....	August	32
Instalment Plan from the Economic and Social Point of View. By <i>Dr. H. Laureys</i> .....	December	2
Labour's New Co-Partnership. By <i>David S. Kerr, C.A.</i> .....	February	31
Monthly Profit and Loss from Standard Costs. By <i>D. C. Patton</i> .....	February	23
Membership List .....	March	30
Membership List .....	September	31
Name of the Society .....	December	25
New Books .....	See each issue	
New Members .....	See each issue	
Notice of Annual Meeting .....	March	2
Notice to Members .....	February	33
Organization of Tribunals of Commerce. By <i>Prof. L. A. Beaulieu</i> .....	June	23
Outline of the Bedaux Point System. By <i>W. R. Hodgson</i> .....	November	16
Positions Available .....	See each issue	
Positions Wanted .....	See each issue	
Post War Production Costs. By <i>W. A. McKague</i> .....	April	10
Principles of Cost Finding. By <i>E. M. Jenkins</i> .....	December	26
Prizes for Papers by Junior Members .....	November	15
Report of President and Directors .....	April	2
Routine of an Accounts Payable Department. By <i>W. M. Wilson</i> .....	March	2
Royal Battle of Volume Versus Profits. By <i>Mabel H. Dwyer</i> .....	September	23
Special Meeting With Lithographers .....	April	9
St. Lawrence Deep Waterway. By <i>Prof. W. W. Goforth</i> .....	October	18
Standard Costs. By <i>D. M. Farish, C.A.</i> .....	October	2
Standard Costs for Profit Making. By <i>Eric A. Camman, C.P.A.</i> .....	August	23
Time and Motion Study. By <i>Carl B. Prosser</i> .....	March	12
Toronto Plant Visit .....	September	30
Trend of Production Costs .....	See each issue	
Uniform Cost Accounting. By <i>W. H. Brown</i> .....	June	14
Will Meet With Lithographers .....	March	36
Winnipeg Chapter Organized .....	July	2

# COST AND MANAGEMENT

	Issue	Page
Work of the International Labour Conference, 1928. (H. H. Champ) .....	December	14
Author:—		
Beaulieu, Prof. L. A. <i>Organization of Tribunals of Commerce</i> .....	June	23
Brown, W. H. <i>Cost and Cost Keeping</i> .....	October	10
Brown, W. H. <i>Uniform Cost Accounting</i> .....	June	14
Burton, C. L. <i>Changing Conditions in Merchandising</i> .....	August	2
Camman, Eric A., C.P.A. <i>Standard Costs for Profit Making</i> .....	August	23
Champ, H. H. <i>Work of the International Labour Conference, 1928</i> .....	December	14
Coote, J. A. <i>Factory Organization</i> .....	May	2
Coote, J. A. <i>Developments in Engineering Education</i> .....	March	22
Coverdale, W. H., B.A., Dr.Sc., LL.D. <i>A Few Words on Corporate Matters</i> .....	November	2
Dawson, Richard. <i>Detail Operations of a Cost System</i> .....	September	4
Dwyer, Mabel H. <i>The Royal Battle of Volume Versus Profits</i> .....	September	23
Farish, D. M., C.A. <i>Standard Costs</i> .....	October	2
Gilbert, Herbert, C.A. <i>Budgetary Control</i> .....	February	2
Goforth, W. W., Prof. <i>The St. Lawrence Deep Waterway</i> .....	October	18
Golding, John E. <i>Accounting and Budget Control</i> .....	January	26
Greenfield, F. I. <i>Factory Overhead in the Steel Industry</i> .....	July	11
Hodgson, W. R. <i>An Outline on the Bedaux System</i> .....	November	16
Jenkins, E. M. <i>Principles of Cost Finding</i> .....	December	26
Kerr, David S., C.A. <i>Labour's New Co-Partnership</i> .....	February	31
Laureys, Dr. H. <i>Instalment Plan from the Economic and Social Point of View</i> .....	December	2
McCaffrey, W. A. <i>Cost of Distribution and its Control</i> .....	May	11
McKague, W. A. <i>Post War Production Costs</i> .....	April	10
Morrow, E. H. <i>Accuracy in Business</i> .....	July	3
Oaten, R. <i>Factory Overhead in the Stove Industry</i> .....	April	23
Patton, D. C. <i>Monthly Profit and Loss from Standard Costs</i> .....	February	23
Piche, G. C. <i>Costing in the Forestry Department</i> .....	June	2
Prosser, Carl B. <i>Time and Motion Study</i> .....	March	12
Rhodes, Lewis. <i>The Field of the Cost Accountant in the Lithographic Industry</i> .....	May	16
Rice, Charles. <i>Costs in Photography</i> .....	August	14
Thompson, W. A. <i>The Cost of Fire Insurance</i> .....	March	20
Wigle, C. E. <i>Handling Supplies in a Lithographing Plant</i> .....	April	6
Wilson, W. M. <i>The Routine of an Accounts Payable Department</i> .....	March	2
Zoller, J. L. <i>Accounting for Highway Expenditure</i> .....	July	25

